

**IN THE UNITED STATES DISTRICT COURT  
FOR THE MIDDLE DISTRICT OF GEORGIA  
ALBANY DIVISION**

UNITED STATES OF AMERICA,	:	
	:	
Plaintiff,	:	
	:	
v.	:	CASE NO.: 1:23-CV-57 (LAG)
	:	
CHRISTOPHER W. WHITMAN,	:	
REBECCA V. WHITMAN, ULOC, LLC,	:	
ZAMEKRI, LLC, ALL OUT	:	
DIVERSIFIED, LLC, ZACHARY	:	
WHITMAN, CWW & WADE, LLC	:	
MICHELLE LEWIS, CHARLES BRILEY,	:	
DOUGHERTY COUNTY TAX	:	
COMMISSIONER, and GEORGIA	:	
DEPARTMENT OF REVENUE,	:	
	:	
Defendants.	:	
	:	

**ORDER**

Before the Court is the Government’s Motion for Entry of Judgment Under Rule 58. (Doc. 83). As the entry of judgment is appropriate in accordance with the Court’s March 31, 2025 Order (Doc. 74), the Motion (Doc. 83) is **GRANTED**. (*See* Fed. R. Civ. P. 58).

**IT IS ORDERED AND ADJUDGED** that judgment is entered in favor of the United States and against Christopher and Rebecca Whitman in the amount of \$9,782,552.77, as of July 23, 2024, for the tax years 2009-2013, plus interest under 26 U.S.C. §§ 6621, 6622 and statutory additions thereon allowed by law, and in the amount of \$233,050.75 as of July 23, 2024, for trust fund recovery penalties for the first four quarters of 2011 and the first two quarters of 2012, plus interest under 26 U.S.C. §§ 6621, 6622 and statutory additions thereon as allowed by law.

**IT IS FURTHER ORDERED AND ADJUDGED** that the United States has valid federal tax liens on all property and rights to property of defendants Christopher and

Rebecca Whitman, including their interest in the Subject Properties located at: 1) 4200 GA HWY, 33S Doerun, GA 31744; 2) 3729 GA HWY 33S, Sylvester, GA 31791; 3) 1912 Elkhorn Lane, Albany, GA 31707; 4) 1919 Elkhorn Lane, Albany, GA 31707; and 5) 218 North Mock Road, Albany, GA 31705.

**IT IS FURTHER ORDRED AND ADJUDGED** that the United States may seek to enforce its federal tax liens by moving for a judicial sale of the Subject Properties.

**SO ORDERED**, this 6th day of August, 2025.

/s/ Leslie A. Gardner

**LESLIE A. GARDNER, CHIEF JUDGE  
UNITED STATES DISTRICT COURT**